

Chart of Accounts

Account	Type	Income Tax Line
South Side Bank - Main	Bank	<Unassigned>
South Side Bank - Payroll	Bank	<Unassigned>
Employee Advances	Other Current Asset	<Unassigned>
Customer Deposits	Other Current Liability	<Unassigned>
Customer Prepays	Other Current Liability	<Unassigned>
Payroll Liabilities	Other Current Liability	<Unassigned>
Capital Stock	Equity	<Unassigned>
Opening Bal Equity	Equity	<Unassigned>
Retained Earnings	Equity	<Unassigned>
Data	Income	<Unassigned>
DS-0	Income	<Unassigned>
DS-1	Income	<Unassigned>
DS-3	Income	<Unassigned>
OC-12	Income	<Unassigned>
OC-3	Income	<Unassigned>
VDSL	Income	<Unassigned>
Wireless	Income	<Unassigned>
Other	Income	<Unassigned>
Co-Location	Income	<Unassigned>
Reimbursed Expenses	Income	Income: Gross receipts or sales
Video	Income	<Unassigned>
Advertising	Income	<Unassigned>
Digital Video Service	Income	<Unassigned>
Pay-Per-View	Income	<Unassigned>
Voice	Income	<Unassigned>
IMS	Income	<Unassigned>
Interstate Traffic	Income	<Unassigned>
Intrastate Traffic	Income	<Unassigned>
POTS	Income	<Unassigned>
Amortization Expense	Expense	<Unassigned>
Automobile Expense	Expense	Deductions: Other deductions
Bank Service Charges	Expense	Deductions: Other deductions
Contributions	Expense	Deductions: Charitable contributions
Depreciation Expense	Expense	<Unassigned>
Dues and Subscriptions	Expense	Deductions: Other deductions
Equipment	Expense	<Unassigned>
Cable	Expense	<Unassigned>
Electronics	Expense	<Unassigned>
External Infrastructure	Expense	<Unassigned>
Internal Infrastructure	Expense	<Unassigned>
Other	Expense	<Unassigned>
Outside Plant Equipment	Expense	<Unassigned>
Rental	Expense	<Unassigned>

OFFICIAL FILE

I.C.C. DOCKET NO. 00-0480

Applicant's Exhibit No. 3

Witness

Date 10/25/00 Reporter *de*

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Account	Type	Income Tax Line
Infrastructure Rental	Expense	<Unassigned>
Co-Location	Expense	<Unassigned>
Dark Fiber	Expense	<Unassigned>
UNE	Expense	<Unassigned>
Insurance	Expense	Deductions: Other deductions
Disability Insurance	Expense	Deductions: Other deductions
Liability Insurance	Expense	Deductions: Other deductions
Mediacal & Dental	Expense	<Unassigned>
Work Comp	Expense	Deductions: Other deductions
Interest Expense	Expense	Deductions: Interest expense
Finance Charge	Expense	Deductions: Interest expense
Loan Interest	Expense	Deductions: Interest expense
Mortgage	Expense	<Unassigned>
Licenses and Permits	Expense	Deductions: Licenses
Miscellaneous	Expense	Deductions: Other deductions
Office Supplies	Expense	Deductions: Other deductions
Payroll Expenses	Expense	<Unassigned>
Officer Salary	Expense	<Unassigned>
Postage and Delivery	Expense	Deductions: Other deductions
Printing and Reproduction	Expense	Deductions: Other deductions
Professional Fees	Expense	Deductions: Other deductions
Accounting	Expense	Deductions: Other deductions
Legal Fees	Expense	Deductions: Other deductions
Rent	Expense	Deductions: Rents
Repairs	Expense	Deductions: Repairs and maintenance
Building Repairs	Expense	Deductions: Repairs and maintenance
Computer Repairs	Expense	Deductions: Repairs and maintenance
Equipment Repairs	Expense	Deductions: Repairs and maintenance
Janitorial Exp	Expense	Deductions: Repairs and maintenance
Taxes	Expense	Deductions: Other miscellaneous taxes
Federal	Expense	<Unassigned>
Local	Expense	Deductions: Other miscellaneous taxes
Property	Expense	Deductions: Local property taxes
State	Expense	Deductions: State franchise or inc. tax
Telephone (Office Use)	Expense	Deductions: Other deductions
Travel & Ent	Expense	<Unassigned>
Entertainment	Expense	Deductions: Meals and entertainment
Meals	Expense	Deductions: Meals and entertainment
Travel	Expense	<Unassigned>
Utilities	Expense	Deductions: Other deductions
Gas and Electric	Expense	Deductions: Other deductions
Water	Expense	Deductions: Other deductions
Interest Income	Other Income	Income: Interest Income

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<u>Account</u>	<u>Type</u>	<u>Income Tax Line</u>
Estimates	Non-Posting	<Unassigned>